IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTIETH DAY OF APRIL
TWO THOUSAND AND TWENTY SIX

PRESENT

THE HONOURABLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HONOURABLE SRI JUSTICE G.M. MOHIUDDIN

WRIT PETITION NO: 11785 OF 2026

Between:

M/s. BLUE MOON TRANSPORT, 4-26-74/1/1511, Chintalmet, Hyderabad, Telangana Rep. by its Proprietor Sri. Mohammad Jhangeer Pasha, Slo. Mohammad Abdul Khader Aged about 45 Years, Rio. Hyderabad.

...PETITIONER

AND

1. The Deputy State Tax Officer, Rajendranagar-1, Telangana.
2. State of Telangana, Rep by its Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
3. Union of India, Rep. By its Secretary Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased toto issue an appropriate writ, order or direction particularly in the nature of Writ of MANDAMUS declaring the Impugned Order for Cancellation of Registration dated 18-06-2025 in Ref. No. ZA360625058778V in Form GST REG-19 with the effective cancellation date arbitrarily fixed as 30-11-2024, without assigning any cogent reason, in violation of Section 29 of the CGST Act, Rule 22 of the CGST Rules, as illegal,

arbitrary, unjust and violation of principles of natural justice and consequently direct the Respondents to give an opportunity to restore / revoke the order of the cancellation the registration of the Petitioner license under GSTIN /UIN No. 36BFQPP6656D1ZY.

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondent No. 1 to revoke the cancellation of GST Registration of the Petitioner while set aside the order dated 18-06-2025 in Ref. No. ZA3606250587798V in Form GST REG-19 pending disposal of the writ petition.

Counsel for the Petitioner : Sri Ganesh Bhujanga Rao Vadduri

Counsel for the Respondents : SRI SWAROOP OORILLA, SC FOR STATE TAX

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HON'BLE THE CHIEF JUSTICE SRI APARESH KUMAR SINGH
AND
THE HON'BLE SRI JUSTICE G.M.MOHIUDDIN

WRIT PETITION No.11785 OF 2026

Dated: 20.04.2026

Between:

M/s. Blue Moon Transport
Rep., by its Proprietor, Hyderabad.

... Petitioner

AND

The Deputy State Tax Officer,
Rajendranagar-I,
Telangana and 2 others.

... Respondents.

ORDER:

Sri V. Ganesh Bhujanga Rao, learned counsel for the petitioner.

Sri Swaroop Oorilla, learned Special Government Pleader appears for State Tax.

2. The Goods and Services Tax (GST) registration certificate of the petitioner bearing No.36BFQPP6656D1ZY was cancelled vide impugned order passed in Form GST REG-19 dated 18.06.2025 for non-filing of returns for a consecutive period of six months. Now, it is

time-barred to prefer an appeal by the petitioner against the order of cancellation of GST Registration Certificate. Therefore, the petitioner has filed the instant Writ Petition for revocation of cancellation of GST Registration Certificate.

3. Learned counsel for the petitioner submits that non-filing of returns was for the reason that the proprietrix of the petitioner has completely relied upon the Accountant for filing of the monthly returns and it was also unaware of the show cause notice and there was no intentional delay. Though the petitioner has sought to file an application for revocation of cancellation of GST registration certificate but the GST portal does not permit the petitioner as being beyond the time limit prescribed for submission. Therefore, the petitioner prays that respondent No.1 may be directed to entertain the petitioner's application manually and take a decision thereupon in accordance with law.

4. Learned Special Government Pleader for State Tax submits that the apparent reason for cancellation of GST registration certificate was on account of non-filing of returns for the consecutive period of six months.

5. Having regard to the aforesaid facts and circumstances and also taking note of the fact that the GST registration certificate of the

petitioner was cancelled on account of non-filing of returns for the consecutive period of six months, if the petitioner approaches the competent authority within a period of two weeks from today for submission of application for revocation of cancellation of GST registration certificate, in physical form, the competent authority would entertain it and take a decision thereupon in accordance with law within a period of three weeks thereafter.

6. The instant writ petition is accordingly disposed of. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

SD/- B.REKHA RANI
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

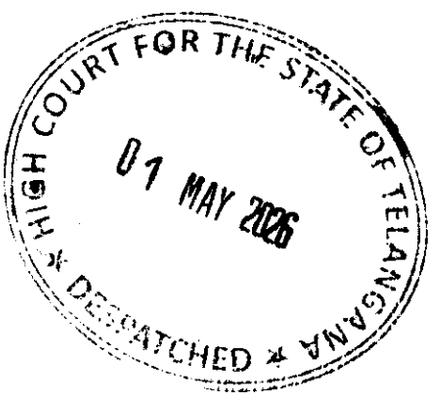
1. The Deputy State Tax Officer, Rajendranagar-1, Telangana.
2. The Principal Secretary, Revenue (CT) Department, Saifabad, Hyderabad, Telangana.
3. The Secretary, Ministry of Finance, 4th Floor, A-Wing, Shastri Bhawan, New Delhi - 110001.
4. One CC to SRI GANESH BHUJANGA RAO VADDURI, Advocate. [OPUC]
5. One CC to SRI SWAROOP OORILLA, SPL.G.P for State Tax. [OPUC]
6. Two CD Copies.

BSK

TKS

HIGH COURT

DATED: 20/04/2026



ORDER

WP.No.11785 of 2026

DISPOSING OF THE WRIT PETITION
WITHOUT COSTS

(8) NT
29/4/26